

Exhibit C

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October 27, 2006

Barbara Mack Harding, Esquire
Kirkland & Ellis, LLP
655 Fifteenth Street, N.W.
Washington, DC 20005

Re: W.R. Grace Bankruptcy Questionnaire

Dear Barbara:

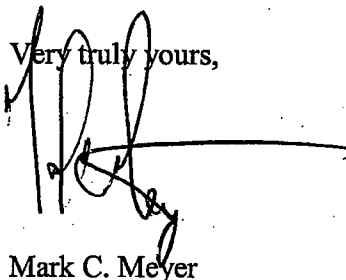
This is in response to your letter of October 18, 2006 regarding supplementation of the Personal Injury Questionnaire.

As you know, we submitted questionnaires for clients whom we believe settled their claims pre-petition with W.R. Grace. Out of an abundance of caution, we submitted questionnaires in the unlikely event that the Bankruptcy Court subsequently rules that such claims were not settled pre-petition.

During the Court hearing on the Questionnaires, Judge Fitzgerald confirmed her prior rulings that the question of whether a claim is settled or not settled would be taken up in the future by the Court. If a claim was settled, the Questionnaire need not be submitted. Judge Fitzgerald ruled that we did not have to take any further action on our Questionnaires until the Court had ruled on the status of our claims. Accordingly, we will not be taking any further action regarding our Questionnaires until the questions, if any, regarding the settled or non-settled status of our claims has been determined by the Court.

Please contact me if you have any questions.

Very truly yours,



Mark C. Meyer

MCM/kjs

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